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O I P E
MAR 14 2005
P A T E N T & T R A D E M A R K O F F I C E
DECLARATION AND POWER OF ATTORNEY - USA PATENT APPLICATION
(37 CFR 1.63)

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

CREAM FOR THERAPY OF DERMATITIS

the specification of which:

(a) is attached hereto; or
(b) was described and claimed in PCT International Application No. PCT/JP02/03747 filed on April 15, 2002 and as amended under PCT Article 19 on _____ (if any) and/or under PCT Article 34 on _____ (if any).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above;

I acknowledge the duty to disclose information which is material to the patentability as defined in 37 CFR 1.56;

I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or 365(b) of any foreign application(s) for patent, design or inventor's certificate, or 365(a) of any PCT international application(s) which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or of any PCT international application having a filing date before that of the application(s) of which priority is claimed:

PRIOR FOREIGN APPLICATION(S):

COUNTRY (OR INDICATE IF PCT)	APPLICATION NUMBER	DATE OF FILING (MM/DD/YY)	PRIORITY CLAIMED
PCT	PCT/JP02/03747	2002/4/15	<input checked="" type="checkbox"/>

POWER OF ATTORNEY:

I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

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COMBINED DECLARATION AND POWER OF ATTORNEY CONTINUED

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

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